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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS CONCERNING THE FOURTEENTH INSTALMENT OF "E4" CLAIMS

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Introduction

1. At its twenty-fourth session, held on 23-24 June 1997, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Lim Tian Huat as the Panel of Commissioners (the "Panel") charged with reviewing "E4" claims. The "E4" population consists of claims submitted by Kuwaiti private sector corporations and entities, other than oil sector and environmental claimants, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").

2. A fourteenth instalment consisting of 126 "E4" claims was submitted to the Panel on 31 January 2001, in accordance with article 32 of the Provisional Rules for Claims Procedure (S/AC.26/1992/10) (the "Rules"). One claimant, Project Analysis & Control Systems Co. W.L.L. (UNCC claim number 4004377, UNSEQ number E-01269)("Project Analysis"), submitted a claim in respect of its share of the losses incurred by a joint venture that it undertook with Turner International Industries Inc. ("Turner"). Turner also submitted a claim to the Commission in respect of its share of the losses incurred by the joint venture. Since Project Analysis and Turner have submitted claims relating to the same joint venture, the Panel directed the secretariat to defer the Project Analysis claim to a later instalment of "E4" claims so that it may be reviewed in conjunction with the losses asserted in the Turner claim. Therefore, the Panel has made no findings concerning the Project Analysis claim. In this report, subsequent references to the fourteenth instalment claims are to the remaining 125 claims listed in annex I.

3. Pursuant to article 38 of the Rules, this report contains the Panel's recommendations to the Governing Council concerning the fourteenth instalment claims.

I. OVERVIEW OF THE FOURTEENTH INSTALMENT CLAIMS

4. The fourteenth instalment claims were selected from the population of approximately 2,750 "E4" claims on the basis of criteria that include, inter alia, the size, volume and complexity of the claims, the legal, factual, and valuation issues raised by the claims, and the date of filing of the claims with the Commission.

5. The fourteenth instalment claimants filed losses aggregating 52,036,414 Kuwaiti dinars (KWD) (approximately 180,056,796 United States dollars (USD)). The claimants also filed claims for interest totalling KWD 1,690,221 (approximately USD 5,848,515) and claim preparation costs aggregating KWD 203,714 (approximately USD 704,892).

6. The nature of the legal and factual issues raised in each claim and the amount of documentation provided in support of each claim has allowed the Panel to complete its verification of the claims within 180 days of the date on which the fourteenth instalment claims were submitted to the Panel.

7. All of the claimants in the fourteenth instalment operated in Kuwait prior to Iraq's invasion and occupation of Kuwait. Most claimants conducted trading operations dealing in a variety of goods. Some claimants were engaged in manufacturing and service industries.

8. The two most common loss types asserted by claimants in this instalment are loss of tangible property (mainly stock, furniture, fixtures, equipment and vehicles) and loss of earnings or profits. Claimants have also sought compensation for uncollectible receivables, restart costs, interest and claim preparation costs as "other losses".

II. THE PROCEEDINGS

9. Before the fourteenth instalment claims were submitted to the Panel, the secretariat undertook a preliminary assessment of the claims in accordance with the Rules. This review is described in paragraph 11 of the "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E4' claims" (S/AC.26/1999/4) (the "First 'E4' Report"). The results of the review were entered into a centralized database maintained by the secretariat (the "Claims Database").

10. Originally, four claims presented formal deficiencies and the secretariat issued notifications to these claimants pursuant to article 15 of the Rules. The claimants corrected all formal deficiencies.

11. A substantive review of the claims was undertaken to identify significant legal, factual and valuation issues. The results of the review, including the significant issues identified, were recorded in the Claims Database.

12. The Executive Secretary of the Commission submitted report numbers 32 and 33, dated 6 July 2000 and 6 October 2000, respectively, to the Governing Council in accordance with article 16 of the Rules. These reports covered, inter alia, the fourteenth instalment of "E4" claims and presented the significant legal and factual issues identified in these claims. A number of Governments, including the Government of Iraq, submitted additional information and views in response to the article 16 reports of the Executive Secretary.

13. At the conclusion of the (i) preliminary assessment; (ii) substantive review; and (iii) article 16 reporting, the following documents were made available to the Panel:

(a) The claim documents submitted by the claimants;

(b) The preliminary assessment reports prepared under article 14 of the Rules;

(c) Information and views of Governments, including the Government of Iraq, received in response to the article 16 reports; and

(d) Other information deemed, under article 32 of the Rules, to be useful to the Panel for its work.

14. For the reasons stated in paragraph 17 of the First "E4" Report, the Panel retained the services of an accounting firm and a loss adjusting firm as expert consultants. The Panel directed the expert consultants to review each claim in the fourteenth instalment in accordance with the verification and valuation methodology developed by the Panel. The Panel directed the expert consultants to submit to the Panel a detailed report for each claim summarizing the expert consultants' findings.

15. By its procedural order dated 31 January 2001, the Panel gave notice of its intention to complete its review of the fourteenth instalment claims and submit its report and recommendations to the Governing Council within 180 days of 31 January 2001. This procedural order was transmitted to the Government of Iraq and the Government of Kuwait.

16. Pursuant to article 34 of the Rules, additional information and evidence was requested from the claimants in order to assist the Panel in its review of the claims. Claimants who were unable to submit the evidence requested were asked to provide reasons for their inability to comply with such requests. All requests for additional information and evidence were directed through the Government of Kuwait's Public Authority for Assessment of Compensation for Damages Resulting from Iraqi Aggression ("PAAC"). These requests were made in relation to the entire "E4" claims population and not just the fourteenth instalment claims.

17. The requests for additional information and evidence are described in prior "E4" reports, e.g., paragraphs 21-26 of the "Report and recommendations made by the Panel of Commissioners concerning the second instalment of 'E4' claims" (S/AC.26/1999/17) (the "Second 'E4' Report") and paragraph 18 of the "Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of 'E4' claims" (S/AC.26/2000/8) (the "Sixth 'E4' Report"). These requests are not restated in this report.

18. An additional level of verification was performed to determine if related claimants filed duplicate claims. This review is described in paragraph 18 of the "Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of 'E4' claims" (S/AC.26/1999/18) (the "Fourth 'E4' Report").

19. Based on its review of the documents submitted and the additional information obtained, the Panel concluded that the issues presented by the fourteenth instalment claims had been adequately developed and that oral proceedings were not required to assist with the Panel's review of the claims.

III. LEGAL FRAMEWORK AND VERIFICATION AND VALUATION METHODOLOGY

20. The legal framework and the verification and valuation methodology applied to the evaluation of the claims in this instalment is the same as that used in earlier "E4" instalments. This framework and

methodology are discussed in paragraphs 25-62 of the First "E4" Report. Subsequent "E4" reports discuss additional legal as well as verification and valuation issues that were encountered in later instalments of "E4" claims. These various elements of the Panel's review are not restated in this report. Instead, this report refers to sections in the previous "E4" reports where such issues have been addressed.

21. Where the Panel encountered new issues not addressed in prior "E4" reports, the Panel developed methodologies for verifying and valuing the losses. These new issues are discussed in the text of this report. The Panel's specific recommendations on the losses asserted in this instalment and the Panel's reasons for those recommendations are set out in the annexes to this report.

22. Before discussing the Panel's specific recommendations for compensating the fourteenth instalment claims, it is important to restate that the Panel's approach to the verification and valuation of these claims balances the claimant's inability to always provide best evidence against the "risk of overstatement" introduced by shortcomings in evidence. In this context, the term "risk of overstatement", defined in paragraph 34 of the First "E4" Report, is used to refer to cases in which claims contain evidentiary shortcomings that prevent their precise quantification and therefore present a risk that they might be overstated.

IV. THE CLAIMS

23. The Panel reviewed the claims according to the nature and type of loss identified. Therefore, the Panel's recommendations are set out by loss type. Reclassified losses have been dealt with in the section pertaining to the loss types into which the Panel reclassified the losses.

A. Contract

24. Three claimants in the present instalment asserted loss of contract claims aggregating KWD 1,040,303 (approximately USD 3,599,664). Claims for loss of contract in this instalment do not relate to contracts with the Government of Iraq or to contracts requiring performance in Iraq.

25. The claims for loss of contract in this instalment did not raise any new legal or verification and valuation issues. The Panel's approach to the compensability of contract losses is stated in prior "E4" reports and the verification and valuation methodology adopted by the Panel for the loss of contract claims is discussed in paragraphs 77-84 of the First "E4" Report.

26. One claimant, International Marine Construction Co. S.A.K. (Closed) submitted a claim for costs which it incurred as a result of the termination of two contracts, one with the Arabian Oil Company ("AOC") and the other with Arabian Gulf Mechanical Services ("AGMS"). The contract with AOC involved the provision by the claimant of repair and maintenance services to AOC's offshore facilities in the Persian Gulf. The claimant alleged that as a result of Iraq's invasion and occupation of Kuwait, and in order to protect its equipment, the claimant suspended its contract with AOC and removed its equipment

from the area. The claimant was therefore obliged to pay AOC for expenses relating to the replacement by AOC of its services.

27. The contract with AGMS involved the long-term lease by the claimant of a tugboat that it used in its offshore operations. The claimant alleged that, as a result of Iraq's invasion and occupation of Kuwait, it no longer required the tugboat to support its operations. The claimant therefore suspended its contract with AGMS for the tugboat. Pursuant to a subsequent agreement reached between the parties, the claimant paid AGMS an amount of KWD 35,000 in termination penalties.

28. The Panel considered all evidence provided by the claimant, including the correspondence between the parties involved and all payment documentation. The Panel found that, although the claimant did not provide the underlying contract between the parties, it did provide sufficient evidence to show that there was a contractual relationship and that the interruption of the respective contracts was a direct result of Iraq's invasion and occupation of Kuwait. The Panel went further to find, however, that there were certain evidentiary shortcomings respecting the specific contractual terms giving rise to the obligation to pay the penalties claimed. The Panel concluded that this shortcoming created a "risk of overstatement" of the claim. As a result, the Panel adjusted the claim to offset such "risk of overstatement".

29. The Panel's recommendations on contract losses are summarized in annex II.

B. Real property

30. Twenty-five claimants in this instalment filed claims aggregating KWD 1,550,489 (approximately USD 5,365,014) for loss of real property. These claims sought compensation for damage to a number of owned and rented premises in Kuwait.

31. The claims for loss of real property in this instalment did not raise any new legal or verification and valuation issues. The compensability standards and the verification and valuation methodology adopted by the Panel for loss of real property claims are stated in paragraphs 89-101 of the First "E4" Report.

32. Claimants in this instalment submitted the same type of evidence encountered by the Panel, when reviewing loss of real property claims (in earlier "E4" instalments). This evidence is described in paragraphs 102-106 of the First "E4" Report.

33. The Panel's recommendations on real property losses are summarized in annex II.

C. Tangible property, stock, cash and vehicles

34. Most of the claimants in this instalment submitted claims for tangible property losses. The claimed losses, relating to stock, furniture and fixtures, equipment, vehicles and cash, aggregate KWD 32,890,855 (approximately USD 113,809,187).

35. With regard to the compensability and the verification and valuation of these tangible property claims, the Panel applied the approach set out in paragraphs 108-135 of the First "E4" Report.

36. The claims for loss of tangible property in this instalment did not raise any new legal or verification and valuation issues. Claimants in this instalment submitted the same type of evidence encountered by the Panel, when reviewing loss of tangible property claims (in earlier "E4" instalments). This evidence is described in paragraphs 111-116 of the First "E4" Report.

37. With respect to the claims for loss of stock, most of the claimants provided evidence of the existence, ownership and value of the stock losses by providing copies of their audited accounts, original inventory purchase invoices and "roll-forward" calculations, as defined in paragraph 119 of the First "E4" Report. A few claimants sought to rely mainly on employee or related party witness statements to establish the fact of loss of stock. Where the fact of loss of stock was not supported by sufficient evidence, such as the showing of extraordinary losses in the claimant's audited, post-liberation financial statements, the Panel has recommended no compensation for such losses.

38. The claims for loss of goods in transit mainly concerned goods that were in Kuwait on the day of Iraq's invasion and that were subsequently lost, as was the case in prior "E4" instalments. Successful claimants were able to submit sufficient proof of payment for the goods and establish the ownership, existence and loss of the goods from certificates issued by the Kuwaiti port authorities or shipping agents.

39. The claims for loss of cash in this instalment did not raise any new legal or verification and valuation issues. Many claimants seeking compensation for cash losses sought to rely on witness statements from related parties without providing further evidence to substantiate their claims. Where claims for cash losses were not supported by sufficient contemporaneous evidence, establishing the possession and amount of cash held on 2 August 1990, the Panel has recommended no compensation.

40. The claims for loss of vehicles in this instalment did not raise any new legal or verification and valuation issues. Most claimants with loss of vehicle claims were able to establish their losses by submitting copies of deregistration certificates and additional documents such as post-liberation, audited accounts and witness statements that substantiated the fact and the circumstances of their loss.

41. The Panel's recommendations on tangible property, stock, cash and vehicle losses are summarized in annex II.

D. Payment or relief to others

42. Nine claimants in this instalment submitted claims for payment or relief to others aggregating KWD 481,550 (approximately USD 1,666,263).

43. The claims for payment or relief to others in this instalment did not raise any new legal or verification and valuation issues. When reviewing these claim for payment or relief to others, the Panel applied the approach and the verification and valuation methodology described in earlier "E4" reports, such as in paragraphs 70-75 of the Second "E4" Report.

44. The Panel's recommendations on the payment or relief to others claims are summarized in annex II.

E. Loss of profits

45. Ninety-six claimants in this instalment submitted claims for loss of profits aggregating KWD 10,282,984 (approximately USD 35,581,260).

46. Four significant legal and factual issues raised in the first instalment claims were also relevant to the claims in this instalment. These relate to the impact and assessment of (i) benefits received under the Government of Kuwait's post-liberation debt settlement programme, (ii) windfall or exceptional profits earned by claimants in the period immediately following the liberation of Kuwait, (iii) the indemnity period for loss of profits claims, and (iv) claims for loss of profits selectively based on profitable lines of business. The conclusions reached by the Panel in relation to these issues are set forth in paragraphs 161-193 of the First "E4" Report. The Panel has applied these conclusions in its considerations and recommendations for the loss of profit claims in this instalment.

47. Despite specific requests, some claimants in the fourteenth instalment did not provide annual accounts for the three financial years preceding and following the period of Iraq's invasion and occupation of Kuwait. The Panel noted that in some cases the failure to submit some accounts was sufficiently explained; for example, where the claimant had commenced trading in the period between 1987 and 1990, or where the claimant had ceased trading following Iraq's invasion and occupation of Kuwait.

48. Loss of profits claims by businesses that failed to provide a full set of annual audited accounts for the relevant periods were regarded as presenting a "risk of overstatement", unless the failure to submit the accounts was sufficiently explained.

49. The verification and valuation methodology adopted by the Panel for loss of profit claims is stated in paragraphs 194-202 of the First "E4" Report.

50. The Panel's recommendations on loss of profits claims are summarized in annex II.

F. Receivables

51. Eighteen claimants in this instalment submitted claims for "bad debts" aggregating KWD 3,540,195 (approximately USD 12,249,810). Most of these claims were for amounts owed by businesses or individuals located in Kuwait prior to Iraq's invasion.

52. The claims for loss of receivables in this instalment did not raise any new legal or verification and valuation issues. As was the case in previous instalments of "E4" claims, most claimants sought compensation for debts that remained uncollected because debtors had not returned to Kuwait after liberation. The Panel reiterates its determination on this matter as set out in paragraphs 209-210 of the First "E4" Report. Claims for debts that have become uncollectible as a result of Iraq's invasion and occupation of Kuwait must demonstrate, by documentary or other appropriate evidence, the nature and amount of debt in question and the circumstances that caused the debt to become uncollectible.

53. The fourteenth instalment claims for uncollectible receivables were verified and valued in the manner described in paragraphs 211-215 of the First "E4" Report.

54. As discussed above, the Panel recommends no compensation for claims that relied on the mere assertion that uncollected debts were ipso facto uncollectible because the debtors did not return to Kuwait. Most claimants failed to provide evidence to demonstrate that their debtors' inability to pay was a direct loss resulting from Iraq's invasion and occupation of Kuwait. This shortcoming was brought to the attention of the claimants, in the context of the additional information requested from claimants (see paragraph 17 above). While a number of responses were received from claimants, few satisfied the above criteria.

55. The Panel's recommendations on claims for receivables are summarized in annex II.

G. Restart costs

56. Seventeen claimants in this instalment submitted claims for restart costs aggregating KWD 359,690 (approximately USD 1,244,602). The amounts claimed as restart costs have been reviewed using the methodology described in paragraphs 221-223 of the First "E4" Report and paragraphs 93-96 of the Second "E4" Report.

57. The Panel's recommendations on restart costs are summarized in annex II.

H. Other losses

58. Twenty claimants in this instalment submitted claims for other losses aggregating KWD 1,890,348 (approximately USD 6,540,997).

59. Many of these claims were for other losses that have been addressed by the Panel in previous reports (e.g. claims for cancelled currency and prepaid expenses). Claims for other losses that have been dealt with in prior "E4" instalments were reviewed in the manner stated in earlier "E4" reports. (See, for example, the Fourth "E4" Report, paragraphs 93 and 94, that deal with the treatment of cancelled currency and paragraph 103, which deals with the treatment of prepaid expenses.)

60. One claimant, Khitan Co-operative Society, continued trading during the occupation period and was forced to accept Iraqi dinar notes in respect of its trade in stock at a rate of 1 Iraqi dinar to 1 Kuwaiti dinar. It also accepted Kuwaiti dinar notes that were subsequently cancelled by the Government of Kuwait as a result of their appropriation by Iraqi officials during Iraq's occupation of Kuwait. Finally, it voluntarily distributed a portion of its stock to the general public in Kuwait during the occupation period. The claimant originally submitted a claim for loss of stock, but not for its losses relating to the Iraqi dinars, cancelled Kuwaiti dinars or the distribution of its stock. The claimant's post-liberation audited accounts did not contain an extraordinary provision for loss of stock, nor did it provide any other evidence relating to the existence or loss of the stock.

61. The Panel determined that the claimant's loss was not a loss in respect of stock since the claimant continued to trade in stock during the occupation period. Its loss was more accurately a loss relating to the Iraqi dinar notes and the cancelled Kuwaiti dinar notes that it received as consideration for the stock, and the losses from the voluntary distribution of stock. All of these items were included as extraordinary loss provisions in the claimant's post-liberation, audited accounts. The Panel therefore recategorized the claimant's loss of stock claim to other losses. The Panel recommended no award in respect of the claim for cancelled Kuwaiti dinars as the claimant did not provide serial numbers for the cancelled currency. (See paragraphs 98 and 99 of the Second "E4" Report.) The Panel further recommended no compensation in respect of the claim for voluntary distribution of stock in accordance with its decision in the Second "E4" Report. (See paragraphs 71.)

62. The Panel then considered the loss of Iraqi dinar claim and applied the same approach as it did in respect of a similar claim in the second instalment of "E4" claims. (See the Second "E4" Report, paragraphs 100–102.) In particular, the Panel recommended compensation on the basis of the difference in value of the Iraqi dinars obtained from the claimant's sales during the occupation period and the value of the same Iraqi dinars prior to Iraq's invasion of Kuwait, at the exchange rate of six Iraqi dinars to one Kuwaiti dinar. The Panel noted, however, that certain evidentiary shortcomings concerning the valuation of the claim and the existence of the loss presented a "risk of overstatement" of the claim. The Panel recommended that the claim be adjusted to offset such "risk of overstatement".

63. Fahad Al Khaleej Building & Road Cleaning Company made a claim for loss of key money or good will that it paid to secure its office premises prior to Iraq's invasion and occupation of Kuwait. The claimant alleged that it paid key money in the amount of KWD 6,000 and that its office premises were completely destroyed by fire during Iraq's invasion and occupation of Kuwait. After the liberation of Kuwait, the claimant was forced to change its premises. The claimant provided a copy of both its pre-invasion and post-liberation rental agreements, a certificate from the Kuwait Police Department which

certified that its pre-invasion premises were destroyed by fire, a payment receipt for the key money, as well as other proof of the loss, including an extraordinary loss provision for the key money in its audited post-liberation accounts.

64. The Panel considered the "D" Panel's recommendations concerning the valuation of similar claims for key money. (See "Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of 'D' claims", S/AC.26/2000/24, paras. 195–200.) In compensating claims for key money, the "D" Panel determined that claimants are required to provide:

(a) Evidence showing the existence and ownership of the asset in question;

(b) Evidence showing that the loss was incurred as a direct result of Iraq's invasion and occupation of Kuwait; and

(c) Evidence showing that they have sought to mitigate their loss.

65. This Panel agreed with the approach taken by the "D" Panel and recommended that claims for key money be compensated where they are not unduly speculative.

66. The Panel determined that the claimant provided sufficient evidence to demonstrate that it paid the key money in the amount claimed to its landlord prior to Iraq's invasion and occupation of Kuwait. It further determined that the claimant could not resume operations in its pre-invasion premises as a direct result of Iraq's invasion and occupation of Kuwait and that it in fact set up operations in new premises after liberation. The Panel concluded that the claimant lost its key money as a direct result of Iraq's invasion and occupation of Kuwait and that there was nothing further the claimant could have done to mitigate its loss. The Panel therefore recommended compensation of this claim in full.

67. Another claimant, Al Yacoobiah Trading and Contracting Co., sought compensation for the value of Iraqi dinars it deposited with the Commercial Bank during the occupation period. The claimant alleged that it was forced to continue trading during the occupation period and to accept Iraqi dinars for the goods sold. It further alleged that it was forced to deposit the Iraqi dinars into an account with the Commercial Bank. The claimant provided a printout of deposits, bank deposit slips and witness statements in support of its claim.

68. The claimant did not provide evidence relating to the bank balance from the date that it made its last deposit to the date of liberation. In addition, the claimant did not provide any independent evidence, for example a letter from its bank, either confirming the claimant's Iraqi dinar account balance at the date of the liberation of Kuwait or that it was not going to honour the claimant's Iraqi dinar deposits. The Panel concluded that the evidence provided by the claimant was insufficient to establish that it suffered the loss relating to the Iraqi dinar deposits, and recommended no compensation for the claim.

69. Middle East Auto Trading Company made a claim respecting amounts paid to an agent for the purpose of securing its rights to sell Maserati sports cars in Kuwait. The agency agreement was entered into in January 1990. In March 1990, the claimant and Maserati S.P.A. both executed a letter of intent where Maserati S.P.A. indicated its intent to appoint the claimant as exclusive importers for Kuwait. The claimant alleged that it could not benefit from its letter of intent since, despite its attempts to resume trade post-liberation, it could not fully resume trading because of its inability to re-establish trade links with certain organizations that it traded with prior to Iraq's invasion and occupation of Kuwait. The claimant alleged that its failure to resume trading was a direct result of Iraq's invasion and occupation of Kuwait. The claimant also provided documents that showed that Maserati S.P.A. awarded another company exclusive importer status after the liberation of Kuwait and that it may have had legal remedies with Maserati S.P.A. as a result.

70. In support of its claim, the claimant submitted a copy of the agency agreement, the letter of intent with Maserati S.P.A., payment vouchers, and some correspondence respecting its legal position after the cancellation of the letter of intent. The Panel considered the evidence provided by the claimant and determined that the claimant did not provide sufficient evidence to demonstrate that it was not able to resume trading as a direct result of Iraq's invasion and occupation of Kuwait. Moreover, the Panel determined that, even if the claimant resumed full operations post-liberation, it still would not have been able to benefit from its letter of intent. The evidence indicated that during the time that the claimant was attempting to re-establish its operations post-liberation, Maserati S.P.A. commenced operations with another importer, without prior notice to or consultation with the claimant. As a result, the Panel concluded that the loss of funds paid pursuant to the agency agreement was not a direct loss resulting from Iraq's invasion and occupation of Kuwait, and recommended no compensation for this claim.

71. Two claimants, Yousif Trading and Equipment Co. and Arz Auto Parts Company made claims for bribes paid to Iraqi officials during the invasion and occupation of Kuwait. These claimants are related entities which each claimed for a prorated amount of the total bribe amounts that they allege were paid on their behalf by the major shareholder of their companies. Two other related claimants made similar claims for bribe payments in the fourth instalment of "E4" claims (see the Fourth "E4" Report, para. 99, dealing with two other related claims). The Panel recommended no compensation for these claims both on an evidentiary basis and on the basis that such voluntary payments were not direct losses resulting from Iraq's invasion and occupation of Kuwait.

72. Finally, several claimants made claims for payments to guards during the occupation period in order to safeguard their premises. None of the claimants submitted evidence that demonstrated that they actually incurred the costs as alleged. The Panel also found that some of the claimants did not sufficiently establish that the payments were incremental costs to the claimant, that is, they were in excess of costs that were normally incurred by the claimant for this type of expense. For these reasons, the Panel recommended no compensation for these claims.

73. The Panel's recommendations on other losses are summarized in annex II.

V. OTHER ISSUES

A. Applicable dates for currency exchange rate and interest

74. In relation to the applicable dates for currency exchange rate and interest, the Panel has adopted the approach discussed in paragraphs 226-233 of the First "E4" Report.

B. Claim preparation costs

75. The Panel has been informed by the Executive Secretary of the Commission that the Governing Council intends to resolve the issue of claim preparation costs in the future. Accordingly, the Panel has made no recommendation with respect to compensation for claim preparation costs.

VI. RECOMMENDED AWARDS

76. Based on the foregoing, the awards recommended by the Panel for claimants in the fourteenth instalment of "E4" claims are set out in annex I to this report. The underlying principles behind the Panel's recommendations on claims in this instalment are summarized in annex II to this report. All sums have been rounded to the nearest Kuwaiti dinar and therefore the amounts may vary from the amount stated on Form E by 1 Kuwaiti dinar.

Geneva, 26 June 2001

(Signed) Robert R. Briner
Chairman

(Signed) Alan J. Cleary
Commissioner

(Signed) Lim Tian Huat
Commissioner

[ENGLISH ONLY]

Annex I

Recommended awards for the fourteenth instalment of "E4" claims

Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim No. a/	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) b/	Amount recommended (KWD)	Amount recommended (USD)
802	4003914	Al Duwaihi & Abo Auja Co.	33,641	28,820	0	0
1265	4004373	Amiry International Marine W.L.L.	205,789	203,289	76,483	264,628
1266	4004374	Al Sadrah Agricultural & Foodstuff Co. W.L.L.	73,730	73,730	50,777	175,699
1267	4004375	Arabic Al Furat for Contracting & Trading Construction Material	92,931	92,931	53,264	184,185
1268	4004376	Modern Sports Co. W.L.L.	151,270	151,270	54,930	190,069
1270	4004378	Dar Al-Kitab Al-Hadith Company W.L.L.	542,027	542,027	416,545	1,441,120
1271	4004379	Gulf Sahhar General Trading & Contracting Co. W.L.L.	70,295	70,295	56,260	194,671
1272	4004380	Khaerallah and Faiz Partnership Co.	49,135	49,135	48,468	167,430
1273	4004381	Middle East Auto Trading Company	205,055	180,290	52,604	182,021
1274	4004382	Fahad Al Khaleej Building & Road Cleaning Company	28,930	28,380	17,720	61,315
1275	4004383	Animal Wealth Co-operative Society	128,205	126,205	99,760	345,190
1276	4004405	Al Shareq Co-operative Society	336,042	336,042	215,970	746,639
1277	4004406	Poultry Raising Co-operative	56,048	46,602	36,837	127,464
1278	4004407	Anfal for Electrical and Electronic Equipments	125,706	125,706	71,157	246,218
1279	4004408	Wara Cars Co., Ahmed Hassan Safar Partners W.L.L.	247,537	246,037	133,002	460,163
1280	4004409	Hassan Safar & Sons for Contracting	161,333	159,833	86,268	297,968
1281	4004410	Masha'an Ghazy Al-Adwani & Sons Co.	602,206	601,206	307,363	1,062,597
1282	4004411	Mohammad & Kabany for Sanitaries Co.	207,066	205,066	44,113	152,531
1283	4004412	Al Ma'amoon General Trading & Contracting Co. W.L.L.	484,827	482,127	304,433	1,053,361
1284	4004413	Kuwait Journalist's Association	59,632	58,882	39,251	135,773
1286	4004415	Wara & Nile Trading & Contracting Co.	107,179	106,429	73,830	255,467
1288	4004417	Middle East Surveys W.L.L.	166,510	164,510	77,111	266,820
1289	4004418	Abdul Aziz Sultan for Technical Systems Co. W.L.L.	99,217	97,617	53,850	186,332
1290	4004419	Bader Yousef Al Essa Sons & Partners Company	32,845	32,845	19,888	68,668
1292	4004421	Faraj Mojbal Faraj & Brothers Trading & Contracting Co.	1,230,011	1,227,313	955,402	3,303,672
1293	4004422	Kuwaiti Austrian Company for Ready Mix Concrete	1,634,373	1,628,873	272,633	943,367

[ENGLISH ONLY]

Annex I

Recommended awards for the fourteenth instalment of "E4" claims

Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim No. a/	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) b/	Amount recommended (KWD)	Amount recommended (USD)
		W.L.L.				
1296	4004434	Al Farhan & Al-Mufrej Al-Ahlela Company	92,545	91,545	48,330	167,232
1297	4004435	Travel & Tourism House Company	58,821	57,821	20,015	69,237
1298	4004436	Al Mudifa Host Mill Co.	20,285	19,285	12,592	43,571
1299	4004437	Assi Mane'a and Sons Company to Sell and Repair Electronical Appliances	68,224	66,224	38,400	132,734
1300	4004438	Al Shathrawan Fashion Co.	158,154	156,654	125,323	433,644
1303	4004440	Khaldiya Electronic & Electrical Equipment Company	826,592	824,592	290,523	1,005,010
1306	4004385	Plastic Industries Company (K.S.C.)	218,977	216,639	30,900	106,820
1307	4004386	Al-Soialam Company Foodstuff & Fodders W.L.L.	705,243	702,743	439,774	1,521,610
1308	4004387	Aziza Ismeil & Mustafa Abu Alhassan Auto Tyres & Auto Spare Parts Co. W.L.L.	176,708	175,208	109,696	379,388
1310	4004389	Al Ahmady Oasis Company For Electrical & Electronic Equipment	376,383	376,383	175,366	606,241
1311	4004390	Kashawi General Trading & Contracting Co. W.L.L.	111,092	97,800	41,368	143,001
1312	4004391	Al Fay Trading Company W.L.L.	245,593	243,093	113,201	391,645
1313	4004392	Deal General Trading And Contracting Co.	357,828	355,328	131,894	456,244
1315	4004394	Al Mahd Trading Co., Naser, Haldar Al Hamad & Sons	57,434	57,434	24,519	84,841
1316	4004395	Kuwait Stevedoring Co. W.L.L.	23,236	21,736	12,472	43,156
1317	4004396	Yaish Travel & Tourism Agency	83,379	79,879	58,713	203,075
1318	4004397	Afnan Company - W.L.L.	527,934	526,434	356,210	1,232,014
1319	4004398	Black Jewel Household Company	108,420	106,670	78,248	270,695
1320	4004399	Al Qumlas & Murad Co., For General Trading & Contracting	658,438	658,438	397,593	1,374,730
1322	4004401	Gulf Jewellery Co. W.L.L.	775,370	774,680	757,882	2,622,429
1324	4004403	Mohammed Ameen Behbehani Gen. Trdg. & Cont. Co.	1,009,802	1,005,432	605,013	2,093,471
1326	4004425	Al Sumait & Hamawi Ready Made Clothes, Importing.	575,604	575,604	391,464	1,352,039

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Annex I

Recommended awards for the fourteenth instalment of "E4" claims

Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim No. a/	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) b/	Amount recommended (KWD)	Amount recommended (USD)
		Shoes & Luxuries Co.				
1327	4004426	Khitan Co-operative Society	1,141,521	1,140,321	292,827	1,013,242
1328	4004427	Sabahiya & Ahmadi Co-operative Society	1,010,465	1,009,165	330,774	1,144,547
1329	4004428	Nasser And Fayez Trading Company	69,870	69,870	946	3,263
1330	4004429	Al Habib Metal Furniture Factory Company- W.L.L.	1,040,589	1,032,909	469,852	1,625,067
1331	4004430	Jabr & Parsawani Readymade Garments Co.	95,279	93,779	73,349	253,528
1332	4004431	Al Jahma Trading And Contracting Company	1,139,409	1,046,354	868,128	3,002,337
1333	4004432	Ahmed & Khalil Al- Dahim Trading Company	231,732	231,732	129,864	449,106
1334	4004433	Al Tawash & Musbah Trdg. Co.	110,343	110,343	61,480	212,586
1335	4004442	Al Yacoobiah Trading & Contracting Co.	470,981	405,679	0	0
1336	4004443	Ali Al- Sayegh Contracting Co. W.L.L.	2,060,453	2,053,953	769,678	2,660,502
1337	4004444	Dar Al-Kuwait For Journalism Co., K.S.C., Al Anba Newspaper	2,229,728	2,057,092	591,877	2,048,017
1338	4004445	United Hashemi Company	1,397,659	1,393,659	1,144,090	3,956,796
1340	4004447	Al Adailiya Co- Operative Society	775,371	773,371	591,631	2,047,166
1341	4004448	Etemadco - Abdul Rahman Al-Bisher & Zaid Al-Kazemi & Partners	49,876	44,778	27,526	95,246
1342	4004449	Oil Field Equipment Company Ltd.	98,891	87,657	39,862	137,931
1345	4004452	Al Harbi Car Sales W.L.L., Mansoor Abdullah Mohamed Al-Harbi	149,743	149,243	0	0
1346	4004453	Kuwait Society for Engineers	147,052	146,267	87,230	301,793
1349	4004456	El-Hoss Engineering & Transport Co. W.L.L.	1,132,158	956,547	628,367	2,174,280
1351	4004458	Oriental United Foodstuffs Company	137,835	137,835	44,661	154,536
1352	4004459	Al Hayat Trading Company	467,778	466,028	259,373	897,484
1353	4004460	Electrical Boards Manufacturing Co. (K.S.C.)	191,190	188,940	185,723	640,608
1354	4004461	Al Rabiyah International Contracting Co. W.L.L.	1,189,602	1,075,614	564,705	1,951,490
1355	4004462	Hassan Jowhar Hayat Sons Co. W.L.L.	1,718,097	1,715,297	1,199,100	4,149,135

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Annex I

Recommended awards for the fourteenth instalment of "E4" claims

Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim No. a/	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) b/	Amount recommended (KWD)	Amount recommended (USD)
1356	4004463	Al Kaloty & Al-Astal General Trading Co. W.L.L.	169,497	168,747	10,289	35,572
1357	4004464	Merry Duck for Management of Restaurants & Trading in Foodstuffs Co.	238,407	238,407	107,806	372,826
1358	4004465	Bader Al Hajraf and Sons Trading Co.	184,226	184,226	131,448	454,837
1359	4004466	Saba' Company for Furnitures, Trade & Commission Agent	38,060	37,310	25,963	89,814
1360	4004467	Sayed Hamid Behbehani & Sons Co. W.L.L.	2,417,792	2,046,808	1,126,060	3,896,401
1361	4004468	Khalid Al Obaid Trading Company	203,497	186,435	10,938	37,728
1362	4004469	Al Najjar Int. for General Trading & Contracting Company	395,519	354,437	46,258	160,027
1363	4004470	Mohamed Omer Derbas & Partners Trading Co.	227,045	227,045	164,843	570,391
1364	4004471	Al Sabbagh & Hassan Company for Ready-made Clothes and Luxuries	160,768	144,300	92,524	320,002
1365	4004472	Khalid & Soud for General Trading Co.	38,582	29,733	12,669	43,837
1366	4004474	Kuwait Metal Oxide & Pigment Factory	115,777	115,777	76,544	264,858
1367	4004475	Versaill Company W.L.L.	225,416	225,416	144,347	499,334
1368	4004476	Retaj General Trading & Contracting Co.	466,502	461,502	278,959	965,112
1369	4004477	Al Dar Stationary Co.	28,478	28,478	4,646	16,076
1370	4004478	Arsan Paints & Insulation Material Works Co.	88,687	88,687	54,357	187,926
1371	4004479	Information Center for Computer Services & Consultancy Co.	16,005	13,755	5,570	19,266
1372	4004480	Kuwait Computer Services Co. K.S.C. (Closed)	687,248	612,312	266,316	921,509
1375	4004483	Diyar United Trading & Contracting Company	1,044,717	1,041,917	651,797	2,253,580
1376	4004484	Al-Kazemi Import Export Company, Diya Abdul Latif Al-Kazemi & Partner	64,444	58,460	,27,594	95,393
1377	4004485	Mogahwi Printing Press Company	73,052	73,052	32,754	113,336
1378	4004486	Arab Telecommunications Co. W.L.L.	152,459	151,559	53,385	184,154
1380	4004488	Al Seeb Electrical & Mechanical Contracting Co.	110,736	100,494	16,270	56,183

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Annex I

Recommended awards for the fourteenth instalment of "E4" claims

Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim No. a/	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) b/	Amount recommended (KWD)	Amount recommended (USD)
1381	4004489	Energy Saving Systems Company	505,823	433,213	184,354	637,903
1382	4004490	Zahrat Al Madaen Textile Co.	281,218	281,218	77,247	267,291
1383	4004491	Dina Supermarket Co.	46,439	45,739	23,986	82,997
1385	4004493	International Marine Construction Co. S.A.K. (Closed)	481,598	427,687	150,292	519,914
1386	4004494	Al-Awadi Food Centre Company	81,955	79,955	52,603	181,986
1388	4004523	Al-Matrook Contracting & Digging Co.	578,254	578,254	283,492	980,941
1389	4004524	Anwar Al-Qatami and Partners General Trading and Contracting Co. W.L.L.	830,444	827,239	775,783	2,684,370
1390	4004525	Hassan Al-Awady & Partner Trading Company	118,678	117,728	11,646	40,214
1391	4004526	Rehab Al-Kuwait General Trading & Contracting Co. W.L.L.	58,133	57,233	37,543	129,907
1392	4004527	Conserved Foodstuffs Distributing Co. W.L.L.	2,089,603	2,086,797	1,291,526	4,468,948
1393	4004495	Al Babtain Body Manufacturing Co.	1,436,458	1,219,861	158,145	547,215
1394	4004496	International Farms Company	332,269	284,605	73,820	255,433
1395	4004497	Computhink Computer Company	138,909	138,909	61,965	214,412
1396	4004498	Arwa Agriculture Co., Fahad Mohammad A. Al-Othman & Co.	212,834	210,834	177,503	614,197
1397	4004499	Al Rifia & Fattal Sanitaryware Co.	142,601	141,101	48,191	166,676
1398	4004500	Al Wafaa Electric and Trading Company	59,880	59,080	0	0
1399	4004501	Gulf Pastries Manufacturing Co. W.L.L.	178,268	178,268	46,651	161,422
1400	4004502	Rezek Allah Abdul Reheem & Sons for General Contracting Co.	263,907	263,907	177,969	615,704
1402	4004504	Marafi Jewellery Center Co. W.L.L.	477,298	476,298	405,550	1,402,631
1403	4004505	Al-Safat Al-Arabiya Co.	797,882	796,882	360,888	1,248,747
1405	4004507	Yousif Trading & Equipment Co.	556,273	512,463	365,694	1,265,312
1406	4004508	Al Hedaya Glass & Mirror Company W.L.L.	481,721	422,944	239,221	827,754
1407	4004509	Oriental Trading Company W.L.L.	221,234	199,581	45,046	155,869

[ENGLISH ONLY]

Annex I

Recommended awards for the fourteenth instalment of "E4" claims

Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim No. a/	UNCC claim No.	Claimant's name	Amount claimed (KWD)	Net amount claimed (KWD) b/	Amount recommended (KWD)	Amount recommended (USD)
1408	4004510	Arz Auto Parts Company	885,482	880,482	635,138	2,197,538
1409	4004511	Khair Al Jazeera Gen. Trading & Contracting	693,183	692,433	584,365	2,022,024
1410	4004512	Al Naki & Al Wazzan General Trading and Industrial Company W.L.L.	76,344	73,958	21,972	76,028
1411	4004513	Kuwait Medical Society	133,434	132,634	85,671	296,439
1412	4004514	Real Estate Construction & Fabrication Co. (Recafco)	1,305,229	1,293,229	582,447	2,015,282
1415	4004517	Khalid Zabn Trading Co.	130,105	129,255	66,325	229,149
1416	4004518	Al Shamiya & Al Shuwaikh Co-operative Society	1,136,682	1,136,682	968,717	3,349,546
1417	4004519	Al Nedal Co. for Contracting	63,238	62,738	27,678	95,749
2286	4005394	Workers Trade Union Kuwait Oil Co.	564,835	564,835	13,544	46,841
Total			53,930,349	52,036,414	27,614,767	95,521,456

a/ The UNSEQ number is the provisional claim number assigned to each claim by PAAC.

b/ The "Net amount claimed" is the original amount claimed less the amount claimed for claim preparation costs and interest. As set forth in paragraphs 74 and 75 of the report, the Panel has made no recommendation with regard to these items.

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Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Duwaihi & Abo Auja Co.
UNCC claim number: 4003914
UNSEQ number: E-00802

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	9,000	0	Original loss of tangible property claim reclassified to loss of stock and cash. Insufficient evidence to substantiate stock claim. See paragraphs 34-41 of the report.
Loss of cash	600	0	Original loss of tangible property claim reclassified to loss of stock and loss of cash. Insufficient evidence to substantiate cash claim. See paragraphs 34-41 of the report.
Loss of profits	19,220	0	Insufficient evidence to substantiate profits claim. See paragraphs 45-50 of the report.
TOTAL	28,820	0	
Interest	4,821	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Amiry International Marine - W.L.L.
UNCC claim number: 4004373
UNSEQ number: E-01265

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	10,078	2,518	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	168,809	72,245	Claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	24,402	1,720	Claim adjusted to reflect historical results of a 12 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	203,289	76,483	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Sadrah Agricultural & Foodstuff Company - W.L.L.
UNCC claim number: 4004374
UNSEQ number: E-01266

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	37,618	17,702	Original tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	36,112	33,075	Claim adjusted to reflect historical results of an 8 month indemnity period. See paragraphs 45-50 of the report.
TOTAL	73,730	50,777	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Arabic Al Furat For Contracting & Trading Construction Material
UNCC claim number: 4004375
UNSEQ number: E-01267

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	59,631	19,964	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	33,300	33,300	Profits claim awarded in full. See paragraphs 45-50 of the report.
TOTAL	92,931	53,264	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Modern Sports Company W.L.L.
UNCC claim number: 4004376
UNSEQ number: E-01268

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	52,663	30,580	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted to extent substantiated by supporting evidence of ownership and loss. See paragraphs 34-41 of the report.
Loss of stock	97,767	23,510	Claim adjusted for overstocking, obsolescence, valuation basis and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	840	840	Claim awarded in full. See paragraphs 45-50 of the report.
TOTAL	151,270	54,930	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Dar Al-Kitab Al-Hadith Company W.L.L.
UNCC claim number: 4004378
UNSEQ number: E-01270

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	87,898	70,318	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	375,379	287,165	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	78,750	59,062	Claim adjusted for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	542,027	416,545	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Gulf Sahhar General Trading & Contracting Company - W.L.L.
UNCC claim number: 4004379
UNSEQ number: E-01271

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	46,587	45,925	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	12,508	5,295	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	11,200	5,040	Claim adjusted for windfall profits and evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	70,295	56,260	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Khaerallah and Faiz Partnership Company
UNCC claim number: 4004380
UNSEQ number: E-01272

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of vehicles	23,635	22,968	Original loss of tangible property claim reclassified as loss of vehicles. Loss of vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	25,500	25,500	Claim awarded in full. See paragraphs 45-50 of the report.
TOTAL	49,135	48,468	

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Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Middle East Auto Trading Company
UNCC claim number: 4004381
UNSEQ number: E-01273

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	3,857	3,699	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	78,267	48,905	Claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 34-41 of the report.
Bad debts	45,000	0	Insufficient evidence provided to substantiate claim. See paragraphs 51-55 of the report.
Other loss not categorised	53,166	0	Other losses reclassified as other losses not categorised and claim preparation costs. Insufficient evidence to substantiate claim for other losses. See paragraphs 69-70 of the report.
TOTAL	180,290	52,604	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	21,765	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

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Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Fahad Al Khaleej Building & Road Cleaning Company
UNCC claim number: 4004382
UNSEQ number: E-01274

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	14,500	11,000	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted to extent substantiated by supporting evidence of ownership and loss. See paragraphs 34-41 of the report.
Loss of stock	2,000	720	Claim adjusted for obsolescence, valuation basis and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	5,880	0	Original loss of contracts claim reclassified as loss of profits. Insufficient evidence to substantiate claim. See paragraphs 45-50 of the report.
Other loss not categorised	6,000	6,000	Claim awarded in full. See paragraphs 63-66 of the report.
TOTAL	28,380	17,720	

Claim preparation costs	550	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

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Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Animal Wealth Co-operative Society
UNCC claim number: 4004383
UNSEQ number: E-01275

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	66,104	50,843	Claim adjusted for evidentiary shortcomings and depreciation. See paragraphs 30-33 of the report.
Loss of tangible property	30,935	24,748	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	11,166	6,169	Claim adjusted for obsolescence and valuation basis. See paragraphs 34-41 of the report.
Loss of vehicles	10,500	10,500	Claim awarded in full. See paragraphs 34-41 of the report.
Other loss not categorised	7,500	7,500	Claim awarded in full. See paragraphs 58-73 of the report.
TOTAL	126,205	99,760	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

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Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Shareq Co- Operative Society
UNCC claim number: 4004405
UNSEQ number: E-01276

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	10,109	7,333	Original loss of tangible property claim reclassified as loss of tangible property, stock and cash. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	256,408	141,665	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of cash	2,150	0	Insufficient evidence to substantiate claim. See paragraphs 34-41 of the report.
Loss of profits	60,502	60,502	Claim awarded in full. See paragraphs 45-50 of the report.
Other loss not categorised	6,873	6,470	Claim for cancelled Kuwaiti dinars awarded in full. Claim for Iraqi dinars adjusted for the exchange rate. See paragraphs 58-73 of the report.
TOTAL	336,042	215,970	

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Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Poultry Raising Co-operative
UNCC claim number: 4004406
UNSEQ number: E-01277

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	31,273	25,018	Original loss of tangible property claim reclassified as loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	7,396	4,086	Claim adjusted for obsolescence and valuation basis. See paragraphs 34-41 of the report.
Loss of cash	5,233	5,233	Claim awarded in full. See paragraphs 34-41 of the report.
Loss of vehicles	2,700	2,500	Claim adjusted to reflect M.V.V. Table value. See paragraphs 34-41 of the report.
TOTAL	46,602	36,837	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	8,446	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Anfal For Electrical and Electronic Equipments
UNCC claim number: 4004407
UNSEQ number: E-01278

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	74,141	46,334	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profit	51,565	24,823	Claim adjusted to reflect historical results. See paragraphs 45-50 of the report.
TOTAL	125,706	71,157	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Wara Cars Co., Ahmed Hassan Safar Partners W.L.L.
UNCC claim number: 4004408
UNSEQ number: E-01279

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	36,000	28,000	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	191,542	100,304	Claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	18,495	4,698	Claim adjusted to reflect historical results and evidentiary shortcomings See paragraphs 45-50 of the report.
TOTAL	246,037	133,002	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Hassan Safar & Sons for Contracting
UNCC claim number: 4004409
UNSEQ number: E-01280

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	88,307	37,179	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	71,526	49,089	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	159,833	86,268	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Masha'an Ghazy Al- Adwani & Sons Co.
UNCC claim number: 4004410
UNSEQ number: E-01281

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	405,400	206,220	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	17,000	14,940	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	178,806	86,203	Profits claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	601,206	307,363	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Mohammad & Kabany for Sanitaries Co.
UNCC claim number: 4004411
UNSFQ number: E-01282

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	180,366	34,153	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for overstocking and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	24,700	9,960	Profits claim adjusted to reflect historical results, windfall profits and evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	205,066	44,113	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Ma'amoon General Trading & Contracting Co. W.L.L.
UNCC claim number: 4004412
UNSEQ number: E-01283

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	455,292	289,429	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	26,835	15,004	Profits claim adjusted to reflect historical results of a 9 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	482,127	304,433	

Claim preparation costs	2,700	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Journalists Association
UNCC claim number: 4004413
UNSEQ number: E-01284

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	12,451	9,961	Original loss due to restart of business claim reclassified as loss of real property. Real property claim adjusted for maintenance. See paragraphs 30-33 of the report.
Loss of tangible property	14,780	9,144	Original loss of tangible property claim reclassified as loss of tangible property, loss of stock and loss of cash. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	1,742	1,257	Stock claim adjusted for valuation basis, obsolescence and stock build-up. See paragraphs 34-41 of the report.
Loss of cash	848	848	Claim awarded in full. See paragraphs 34-41 of the report.
Loss of profits	14,990	3,970	Profits claim adjusted to reflect historical results of a 12 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
Other loss not categorised	14,071	14,071	Claim awarded in full. See paragraphs 58-73 of the report.
TOTAL	58,882	39,251	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Wara and Nile Trading & Contracting Co.
UNCC claim number: 4004415
UNSEQ number: E-01286

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	10,511	10,511	Original loss of tangible property claim reclassified as loss of tangible property and vehicles. Recommend awarding tangible property claim in full. See paragraphs 34-41 of the report.
Loss of vehicles	20,269	6,696	Vehicles claim adjusted to reflect M.V.V. Table values, and for maintenance and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	75,649	56,623	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	106,429	73,830	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Middle East Surveys W.L.L.
UNCC claim number: 4004417
UNSEQ number: E-01288

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	51,656	41,475	Original tangible property claim reclassified as loss of tangible property, cash, and vehicles. Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of cash	187	0	Insufficient evidence to substantiate claim. See paragraphs 34-41 of the report.
Loss of vehicles	13,422	8,749	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	98,064	26,887	Profits claim adjusted to reflect historical results for an 8 month indemnity period and for evidentiary shortcomings. See paragraphs 45-50 of the report.
Restart costs	1,181	0	Insufficient evidence to substantiate claim. See paragraphs 56-57 of the report.
TOTAL	164,510	77,111	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Abdul Aziz Sultan For Technical Systems Co. W.L.L.
UNCC claim number: 4004418
UNSEQ number: E-01289

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	15,120	10,951	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted to extent substantiated by supporting evidence of ownership and loss. See paragraphs 34-41 of the report.
Loss of stock	82,497	42,899	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
TOTAL	97,617	53,850	
Claim preparation costs	1,600	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Bader Yousef Al Essa Sons & Partners Company
UNCC claim number: 4004419
UNSEQ number: E-01290

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	9,745	6,334	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence. See paragraphs 34-41 of the report.
Loss of profits	23,100	13,554	Profit claim adjusted to reflect historical results of a 12 month indemnity period and for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	32,845	19,888	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Faraj Mojbal Faraj & Brothers Trading & Contracting Co.
UNCC claim number: 4004421
UNSEQ number: E-01292

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	36,635	29,308	Original loss of tangible property claim reclassified as loss of real property. Real property claim adjusted for maintenance. See paragraphs 30-33 of the report.
Loss of tangible property	12,855	1,889	Original loss of income producing property reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	62,000	0	Insufficient evidence to substantiate claim. See paragraphs 34-41 of the report.
Loss of vehicles	770,146	721,525	Vehicles claim adjusted to reflect M.V.V. Table values and for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	345,677	202,680	Profits claim adjusted to reflect historical results of a 12 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	1,227,313	955,402	

Claim preparation costs	2,698	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwaiti Austrian Company For Readymix Concrete W.L.L.
UNCC claim number: 4004422
UNSEQ number: E-01293

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	549,219	272,633	Original loss of tangible property claim reclassified as loss of tangible property, vehicles and other loss not categorised. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	14,090	0	Insufficient evidence to substantiate claim. See paragraphs 34-41 of the report.
Bad debts	824,890	0	Insufficient evidence to substantiate claim. See paragraphs 51-55 of the report.
Other loss not categorised	240,674	0	Original payment or relief to others claim reclassified as other loss not categorised and claim preparation costs. No award was recommended for claims for overdraft interest, liquidation and foundation expenses on the basis that there was insufficient evidence to substantiate these claims. See paragraph 59 of the report.
TOTAL	1,628,873	272,633	

Claim preparation costs	5,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Farhan & Al- Mufrej Al- Ahlela Company
UNCC claim number: 4004434
UNSEQ number: E-01296

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	21,972	19,523	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	39,060	15,793	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	30,513	13,014	Profits claim adjusted to reflect historical results of a 7 month indemnity period and for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	91,545	48,330	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Travel & Tourism House Company
UNCC claim number: 4004435
UNSEQ number: E-01297

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	4,249	491	Original loss of tangible property claim reclassified as loss of tangible property and cash. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of cash	26,599	12,370	Cash claim adjusted for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	26,973	7,154	Profits claim is adjusted to reflect historical results of a 9 month indemnity period and windfall profits. See paragraphs 45-50 of the report.
TOTAL	57,821	20,015	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Mudifa Host Mill Co.
UNCC claim number: 4004436
UNSEQ number: E-01298

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	5,341	5,341	Original loss of tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full. See paragraphs 34-41 of the report.
Loss of stock	13,944	7,251	Stock claim adjusted for obsolescence and valuation basis. See paragraphs 34-41 of the report.
TOTAL	19,285	12,592	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Assi Mane'a and Sons Company to Sell and Repair Electronical Appliances
UNCC claim number: 4004437
UNSEQ number: E-01299

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	53,638	25,814	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	12,586	12,586	Profits claim awarded in full. See paragraphs 45-50 of the report.
TOTAL	66,224	38,400	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Shathrawan Fashion Co.
UNCC claim number: 4004438
UNSEQ number: E-01300

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	11,470	9,176	Original other loss not categorised claim reclassified as loss of tangible property. Tangible property claim adjusted for maintenance. See paragraphs 34-41 of the report.
Loss of stock	145,184	116,147	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence. See paragraphs 34-41 of the report.
TOTAL	156,654	125,323	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Khaldiya Electronic & Electrical Equipment Company
UNCC claim number: 4004440
UNSEQ number: E-01303

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	134,024	117,479	Original loss of tangible property claim reclassified as loss of tangible property, stock and cash. Tangible property adjusted for evidentiary comings. See paragraphs 34-41 of the report.
Loss of stock	126,427	71,575	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of cash	3,512	3,512	Cash claim awarded in full. See paragraphs 34-41 of the report.
Loss of profits	552,303	97,794	Profits claim adjusted to reflect historical results of a 9 month indemnity period. See paragraphs 45-50 of the report.
Restart costs	8,326	163	Restart claim adjusted to reflect evidentiary shortcomings. See paragraphs 56-57 of the report.
TOTAL	824,592	290,523	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Plastic Industries Company (K.S.C.)
UNCC claim number: 4004385
UNSEQ number: E-01306

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of vehicles	3,011	3,011	Original loss of tangible property claim reclassified to loss of vehicle. Vehicle claim awarded in full. See paragraphs 34-41 of the report.
Loss of profits	211,377	27,889	Profits claim adjusted to reflect historical results for a 10 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
Restart costs	2,251	0	Original claim preparation costs claim reclassified as claim preparation costs and restart costs. Insufficient evidence to substantiate claim for loss due to restart costs. See paragraphs 56-57 of the report.
TOTAL	216,639	30,900	
Claim preparation costs	2,338	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Soialam Company Foodstuff & Fodders W.L.L.
UNCC claim number: 4004386
UNSEQ number: E-01307

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	684,297	430,704	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	18,446	9,070	Profits claim adjusted to reflect historical results for a 12 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	702,743	439,774	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Aziza Ismeil & Mustafa Abu Alhassan Auto Tyres & Auto Spare Parts Co. W.L.L.
UNCC claim number: 4004387
UNSEQ number: E-01308

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	150,138	92,937	Original loss of tangible property claim reclassified to loss stock. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	25,070	16,759	Profits claim adjusted to reflect historical results for a 12 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	175,208	109,696	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Ahmady Oasis Company For Electrical & Electronic Equipment
UNCC claim number: 4004389
UNSEQ number: E-01310

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	318,331	122,425	Original loss of tangible property claim reclassified to loss of stock and vehicles. Stock claim adjusted for stock build-up, obsolescence and valuation basis. See paragraphs 34-41 of the report.
Loss of vehicles	2,900	1,600	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	55,152	51,341	Profits claim adjusted to reflect historical results for a 12 month indemnity period. See paragraphs 45-50 of the report.
TOTAL	376,383	175,366	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "F4" claims

Reported by claimant name and category of loss

Claimant's name: Kashawi General Trading & Contracting Co. W.L.L.
UNCC claim number: 4004390
UNSEQ number: E-01311

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	35,000	1,997	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence, valuation basis and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	62,800	39,371	Profits claim adjusted to reflect historical results for a 10 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	97,800	41,368	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	11,792	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Fay Trading Company W.L.L.
UNCC claim number: 4004391
UNSEQ number: E-01312

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	23,389	18,026	Original loss of tangible property claim reclassified to loss of tangible and stock. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	205,801	89,017	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	13,903	6,158	Profits claim adjusted to reflect historical results for an 11 month indemnity period and for windfall profits and evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	243,093	113,201	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Deal General Trading And Contracting Co.
UNCC claim number: 4004392
UNSEQ number: E-01313

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	3,362	2,690	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	206,709	116,671	Stock claim adjusted for stock build-up and obsolescence. Goods-in-transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	134,027	12,533	Claim adjusted to reflect historical results for a 12 month indemnity period and evidentiary shortcomings. See paragraphs 45-50 of the report.
Other loss not categorised	11,230	0	Insufficient evidence to substantiate claim. See paragraphs 58-73 of the report.
TOTAL	355,328	131,894	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Mahd Trading Co., Naser, Haldar Al Hamad & Sons
UNCC claim number: 4004394
UNSEQ number: E-01315

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	1,024	819	Original loss of tangible property claim reclassified to loss of tangible property, stock, and vehicles. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	15,352	806	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	32,400	20,442	Original loss of tangible property claim reclassified to loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	8,658	2,452	Profits claim adjusted to reflect historical results for a 7 month indemnity period. See paragraphs 45-50 of the report.
TOTAL	57,434	24,519	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Stevedoring Co. W.L.L.
UNCC claim number: 4004395
UNSEQ number: E-01316

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	17,786	9,639	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	3,950	2,833	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
TOTAL	21,736	12,472	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Yaish Travel & Tourism Agency
UNCC claim number: 4004396
UNSEQ number: E-01317

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	30,000	24,000	Real property claim adjusted for maintenance. See paragraphs 30-33 of the report.
Loss of tangible property	12,314	11,381	Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of profits	37,565	23,332	Profits claim adjusted to reflect historical results for a 10 month indemnity period and evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	79,879	58,713	

Claim preparation costs	3,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Afnan Company - W.L.L.
UNCC claim number: 4004397
UNSEQ number: E-01318

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	20,336	5,946	Original loss of tangible property claim reclassified to loss of real property, tangible property, stock and vehicles. Real property claim adjusted for insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 30-33 of the report.
Loss of tangible property	58,856	36,653	Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	377,175	260,206	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of vehicles	3,418	3,418	Loss of vehicle claim awarded in full. See paragraphs 34-41 of the report.
Loss of profits	66,649	49,987	Profits claim adjusted for windfall profits. See paragraphs 45-50 of the report.
TOTAL	526,434	356,210	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Black Jewel Household Company
UNCC claim number: 4004398
UNSEQ number: E-01319

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,117	2,117	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim awarded in full. See paragraphs 34-41 of the report.
Loss of stock	82,411	59,525	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	22,142	16,606	Profits claim adjusted for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	106,670	78,248	

Claim preparation costs	1,750	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Qumlas & Murad Co., For General Trading & Contracting
UNCC claim number: 4004399
UNSEQ number: E-01320

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	20,237	20,237	Real property claim awarded in full. See paragraphs 30-33 of the report.
Loss of tangible property	71,307	52,059	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	157,288	48,919	Stock claim adjusted for stock build-up, obsolescence and valuation basis. See paragraphs 34-41 of the report.
Loss of cash	7,855	7,855	Cash claim awarded in full. See paragraphs 34-41 of the report.
Loss of vehicles	178,482	174,867	Vehicles claim adjusted for evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	223,269	93,656	Original loss of contracts claim reclassified as loss of profits. Profits claim adjusted to reflect historical results for a 12 month indemnity period. See paragraphs 45-50 of the report.
TOTAL	658,438	397,593	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Gulf Jewellery Co. W.L.L.
UNCC claim number: 400440
UNSEQ number: E-01322

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	750,703	750,703	Original tangible property claim reclassified to loss of stock. Stock claim awarded in full. See paragraphs 34-41 of the report.
Loss of profits	23,977	7,179	Profits claim adjusted to reflect historical results for a 7 month indemnity period and for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	774,680	757,882	

Claim preparation costs	690	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Mohammed Ameen Behbehani Gen. Trdg. & Cont. Co.
UNCC claim number: 4004403
UNSEQ number: E-01324

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	60,512	36,506	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash, vehicles and other loss not categorised. Tangible property claim adjusted for depreciation, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	681,756	374,982	Stock claim adjusted for obsolescence and valuation basis. Goods-in-transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of cash	26,650	3,221	Cash claim awarded in full. Claim for lost currency reclassified as loss of cash. Insufficient evidence to substantiate loss of currency portion of claim. See paragraphs 34-41 of the report.
Loss of vehicles	12,561	9,424	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Bad debts	27,215	0	Insufficient evidence to substantiate claim. See paragraphs 51-55 of the report.
Restart costs	5,266	0	Insufficient evidence to substantiate claim. See paragraphs 56-57 of the report.
Other loss not categorised	191,472	180,880	Claim for cancelled Kuwaiti dinar notes adjusted for evidentiary shortcomings. See paragraph 59 of the report.
TOTAL	1,005,432	605,013	

Claim preparation costs	4,370	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Sumait & Hamawi Ready Made Clothes, Importing, Shoes & Luxuries Co.
UNCC claim number: 4004425
UNSEQ number: E-01326

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,338	2,338	Tangible property claim reclassified to loss of tangible property and loss of stock. Tangible property claim awarded in full. See paragraphs 34-41 of the report.
Loss of stock	344,018	159,878	Stock claim reclassified from original loss of tangible property claim. Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of profits	229,248	229,248	Profits claim awarded in full. See paragraphs 45-50 of the report.
TOTAL	575,604	391,464	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Khitan Co-operative Society
UNCC claim number: 4004426
UNSEQ number: E-01327

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	46,497	37,198	Real property claim adjusted for maintenance. See paragraphs 30-33 of the report.
Loss of tangible property	10,412	10,412	Original loss of tangible property claim reclassified to loss of tangible property, payment or relief to others and other loss not categorized. Tangible property claim awarded in full. See paragraphs 34-41 of the report.
Payment or relief to others	50,000	0	Original loss of tangible property claim reclassified to payment or relief to others. Insufficient evidence to substantiate claim. See paragraphs 60-63 of the report.
Loss of profits	658,511	134,518	Profits claim adjusted to reflect historical results for a 7 month indemnity period. See paragraphs 45-50 of the report.
Other loss not categorised	374,901	110,699	No award recommended for deposit for glass cylinders, as there was insufficient evidence to substantiate claim. See paragraph 59 of the report. The loss of value of Iraqi dinars claim was reclassified from loss of tangible property. It was adjusted for the exchange rate and for evidentiary shortcomings. The loss of Kuwaiti dinars was reclassified from loss of tangible property. No award for loss of Kuwaiti dinars was recommended as there was insufficient evidence to substantiate the claim. See paragraphs 60-63 of the report.
TOTAL	1,140,321	292,827	

Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Sabahiya & Ahmadi Co-operative Society
UNCC claim number: 4004427
UNSEQ number: E-01328

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	33,990	24,745	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for maintenance, depreciation and insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	646,339	204,955	Original claim for loss due to restart of business reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	10,600	7,444	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	318,236	93,630	Profits claim adjusted to reflect historical results for a 7 month indemnity period and evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	1,009,165	330,774	

Claim preparation costs	1,300	n.a.	Governing Council's determination pending. See paragraphs 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Nasser and Fayez Trading Company
UNCC claim number: 4004428
UNSEQ number: E-01329

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	65,326	0	Original loss of tangible property claim reclassified to loss of stock. Insufficient evidence to substantiate stock claim. See paragraphs 34-41 of the report.
Loss of profits	4,544	946	Profits claim adjusted to reflect historical results for a 12 month indemnity period and evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	69,870	946	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Habib Metal Furniture Factory Company- W.L.L.
UNCC claim number: 4004429
UNSEQ number: E-01330

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	15,785	8,580	Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 30-33 of the report.
Loss of tangible property	152,840	73,430	Original loss of tangible property claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	457,025	288,294	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of cash	6,323	6,323	Cash claim awarded in full. See paragraphs 34-41 of the report.
Loss of vehicles	17,936	15,470	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	346,932	65,624	Profits claim adjusted to reflect historical results for a 12 month indemnity period. See paragraphs 45-50 of the report.
Bad debts	23,896	0	Insufficient evidence to substantiate claim. See paragraphs 51-55 of the report.
Restart costs	12,172	12,131	Original other loss not categorised claim reclassified as loss due to restart costs. Restart costs claimed adjusted for evidentiary shortcomings. See paragraphs 56-57 of the report.
TOTAL	1,032,909	469,852	

Claim preparation costs	7,680	n.a	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Jabr & Parsawani Readymade Garments Co
UNCC claim number: 4004430
UNSEQ number: E-01331

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	1,775	1,420	Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	58,519	46,815	Stock claim adjusted for obsolescence. See paragraphs 34-41 of the report.
Loss of profits	33,485	25,114	Profits claim adjusted for windfall profits. See paragraphs 45-50 of the report.
TOTAL	93,779	73,349	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Jahra Trading And Contracting Company
UNCC claim number: 4004431
UNSEQ number: E-01332

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	874,332	699,466	Original loss of tangible property claim reclassified to loss of stock and vehicles. Stock claim adjusted for obsolescence. See paragraphs 34-41 of the report.
Loss of vehicles	28,850	25,490	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	143,172	143,172	Profits claim awarded in full. See paragraphs 45-50 of the report.
TOTAL	1,046,354	868,128	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	91,555	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Ahmed & Khalil Al- Dahim Trading Company
UNCC claim number: 4004432
UNSEQ number: E-01333

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	191,124	106,974	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	40,608	22,890	Profits claim adjusted to reflect historical results for a 12 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	231,732	129,864	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Tawash & Musbah Trdg. Co.
UNCC claim number: 4004433
UNSEQ number: E-01334

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	7,157	5,046	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of vehicles	79,250	39,443	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	23,936	16,991	Profits claim adjusted to reflect historical results for an 11 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	110,343	61,480	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Yacoobiah Trading & Contracting Co.
UNCC claim number: 4004442
UNSEQ number: E-01335

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	13,850	0	Original claim for other loss not categorized reclassified as loss of profits, loss of interest and other loss not categorized. Insufficient evidence to substantiate loss of profits claim. See paragraphs 45-50 of the report.
Other loss not categorized	391,829	0	Original claim for other loss not categorized reclassified as loss of profits, loss of interest and other loss not categorized. Insufficient evidence to substantiate claim for other loss not categorized. See paragraphs 67-68 of the report.
TOTAL	405,679	0	

Interest	65,302	n.a.	Loss of interest reclassified from original claim for other loss not categorized. Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Ali Al- Sayegh Contracting Co. W.L.L.
UNCC claim number: 4004443
UNSEQ number: E-01336

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	406,346	202,469	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation, maintenance, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	464,366	316,387	Vehicles claim adjusted to reflect M.V.V. Table values and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	1,183,241	250,822	Profits claim adjusted to reflect historical results for a 12 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	2,053,953	769,678	
Claim preparation costs	6,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Dar Al-Kuwait For Journalism Co. K.S.C., Al Anba Newspaper
UNCC claim number: 4004444
UNSEQ number: E-01337

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	204,581	153,820	Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 30-33 of the report.
Loss of tangible property	429,437	310,287	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	142,397	111,811	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	17,460	15,959	Claim adjusted to reflect evidentiary shortcomings. See paragraphs 34-41 of the report.
Payment or relief to others	136,054	0	Insufficient evidence to substantiate claim. See paragraphs 42-44 of the report.
Loss of profits	155,649	0	Profits claim adjusted to reflect historical results. See paragraphs 45-50 of the report.
Bad debts	916,454	0	Insufficient evidence to substantiate claim. See paragraphs 51-55 of the report.
Restart costs	55,060	0	Insufficient evidence to substantiate claim. See paragraphs 56-57 of the report.
TOTAL	2,057,092	591,877	

Claim preparation costs	5,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	167,136		Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: United Hashemi Company
UNCC claim number: 4004445
UNSEQ number: E-01338

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	240,686	191,179	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	950,233	762,894	Stock claim adjusted for stock build-up and obsolescence. See paragraphs 34-41 of the report.
Loss of vehicles	12,499	7,862	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	190,241	182,155	Profits claim adjusted to reflect historical results for a 12 month indemnity period. See paragraphs 45-50 of the report.
TOTAL	1,393,659	1,144,090	

Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Adailiya Co- Operative Society
UNCC claim number: 4004447
UNSEQ number: E-01340

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	78,634	68,864	Original loss of tangible property claim reclassified to loss of tangible property, stock, vehicles and other losses not categorized. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	406,552	264,259	Stock claim adjusted for obsolescence. See paragraphs 34-41 of the report.
Loss of vehicles	11,500	7,300	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	161,987	151,734	Profits claim adjusted to reflect historical results for a 7 month indemnity period. See paragraphs 45-50 of the report.
Restart costs	16,063	9,058	Restart costs claimed adjusted for evidentiary shortcomings and maintenance. See paragraphs 56-57 of the report.
Other loss not categorized	98,635	90,416	Iraqi dinar claim adjusted for the exchange rate. See paragraphs 58-73 of report.
TOTAL	773,371	591,631	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Etemadco - Abdul Rahman Al-Bisher & Zaid Al-Kazemi & Partners
UNCC claim number: 4004448
UNSEQ number: E-01341

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,414	617	Original loss of tangible property claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	430	430	Vehicles claim awarded in full. See paragraphs 34-41 of the report.
Payment or relief to others	749	8,937	Payment or relief to others claim adjusted for evidentiary shortcomings. See paragraphs 42-44 of the report.
Loss of profits	25,710	15,067	Profits claim reclassified from loss due to restart costs. Claim adjusted to reflect historical results for a 7 month indemnity period and evidentiary shortcomings. See paragraphs 45-50 of the report.
Restart costs	2,475	2,475	Original loss due to restart costs reclassified as loss due to restart costs and loss of profits. Restart costs claim awarded in full. See paragraphs 56-57 of the report.
TOTAL	44,778	27,526	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	3,098	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Oil Field Equipment Company Ltd.
UNCC claim number: 4004449
UNSEQ number: E-01342

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	74,215	26,420	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence, valuation basis and evidentiary shortcomings. See paragraphs 34-41 of the report.
Payment or relief to others	13,442	13,442	Claim for payment or relief to others awarded in full. See paragraphs 42-44 of the report.
TOTAL	87,657	39,862	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	8,734	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Harbi Car Sales W.L.L., Mansoor Abdullah Mohamed Al-Harbi
UNCC claim number: 4004452
UNSEQ number: E-01345

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	31,443	0	Original loss of tangible property claim reclassified to loss of stock. Insufficient evidence to substantiate stock claim. See paragraphs 34-41 of the report.
Loss of profits	117,800	0	Insufficient evidence to substantiate loss of profits claim. See paragraphs 45-50 of the report.
TOTAL	149,243	0	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Society For Engineers
UNCC claim number: 4004453
UNSEQ number: E-01346

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	64,490	51,536	Real property claim adjusted for maintenance and evidentiary shortcomings. See paragraphs 30-33 of the report.
Loss of tangible property	24,368	24,160	Tangible property claim adjusted for insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of profits	57,409	11,534	Profits claim adjusted to reflect historical results for a 10 month indemnity period and windfall profits. See paragraphs 45-50 of the report.
TOTAL	146,267	87,230	

Claim preparation costs	785	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: El-Hoss Engineering & Transport Co. W.L.L.
UNCC claim number: 4004456
UNSEQ number: E-01349

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of contract	55,546	44,437	Contracts claim adjusted for evidentiary shortcomings. See paragraphs 24-29 of the report.
Loss of real property	105,348	84,278	Real property claim adjusted for insufficient evidence of reinstatement. See paragraphs 30-33 of the report.
Loss of tangible property	101,161	44,452	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for maintenance, depreciation and insufficient evidence of reinstatement. See paragraphs 34-41 of the report.
Loss of stock	291,260	158,050	Original loss of tangible property claim reclassified to loss of tangible property and stock. Stock claim adjusted for stock build-up and evidentiary shortcomings. Goods-in-transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	397,101	294,751	Original loss of tangible property claim reclassified to loss of vehicles. Vehicles claim adjusted to reflect M.V.V. Table values and evidentiary shortcomings. See paragraphs 34-41 of the report.
Restart costs	4,068	645	Restart costs claimed adjusted for evidentiary shortcomings. See paragraphs 56-57 of the report.
Other loss not categorised	2,063	1,754	Other loss not categorised claim adjusted for evidentiary shortcomings. See paragraphs 58-73 of the report.
TOTAL	956,547	628,367	

Claim preparation costs	1,894	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	173,717	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Oriental United Foodstuffs Company
UNCC claim number: 4004458
UNSEQ number: E-01351

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	118,536	28,189	Original loss of tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	19,299	16,472	Profits claim adjusted to reflect historical results for a 7 month indemnity period. See paragraphs 45-50 of the report.
TOTAL	137,835	44,661	

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Hayat Trading Company
UNCC claim number: 4004459
UNSEQ number: E-01352

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,620	2,246	Original loss of tangible property claim reclassified to loss of tangible property, stock, and cash. Tangible property claim adjusted for depreciation. See paragraphs 34-41of the report.
Loss of stock	378,505	254,888	Stock claim adjusted for stock build-up, obsolescence, valuation basis and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of cash	2,239	2,239	Cash claim awarded in full. See paragraphs 34-41 of the report.
Loss of profits	38,555	0	Original loss of contract claim reclassified as loss of profits. Insufficient evidence to substantiate claim. See paragraphs 45-50 of the report.
Bad debts	44,109	0	Insufficient evidence to substantiate claim. See paragraphs 51-55 of the report.
TOTAL	466,028	259,373	

Claim preparation costs	1,750	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Electrical Boards Manufacturing Co. (K.S.C.)
UNCC claim number: 4004460
UNSEQ number: E-01353

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	188,940	185,723	Profits claim adjusted to reflect historical results for a 12 month indemnity period. See paragraphs 45-50 of the report.
TOTAL	188,940	185,723	

Claim preparation costs	2,250	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Rabiyah International Contracting Company W.L.L.
UNCC claim number: 4004461
UNSEQ number: E-01354

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	125,572	121,227	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for maintenance. See paragraphs 34-41 of the report.
Loss of stock	114,812	85,829	Stock claim adjusted for stock build-up, obsolescence and valuation basis. See paragraphs 34-41 of the report.
Loss of vehicles	100,221	69,120	Vehicles claim adjusted to reflect M.V.V. Table values, and for maintenance and evidentiary shortcomings. See paragraphs 34-41 of the report.
Payment or relief to others	112,882	0	Insufficient evidence to substantiate claim. See paragraphs 42-44 of the report.
Loss of profits	622,127	288,529	Profits claim adjusted to reflect historical results for an 11 month indemnity period and for windfall profits. See paragraphs 45-50 of the report.
TOTAL	1,075,614	564,705	

Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 75 of the report.
Interest	108,988	n.a.	Governing Council's determination pending. See paragraph 74 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Hassan Jowhar Hayat Sons Co. W.L.L.
UNCC claim number: 4004462
UNSEQ number: E-01355

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,785	2,402	Original loss of tangible property claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 34-41 of the report.
Loss of stock	1,561,994	1,194,315	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. Goods-in-transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	2,383	2,383	Vehicles claim awarded in full. See paragraphs 34-41 of the report.
Bad debts	147,630	0	Insufficient evidence to substantiate claim. See paragraphs 51-55 of the report.
Other loss not categorised	505	0	Insufficient evidence to substantiate claim. See paragraphs 58-73 of the report.
TOTAL	1,715,297	1,199,100	

Claim preparation costs	2,800	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Kaloty & Al- Astal General Trading Co. W.L.L.
UNCC claim number: 4004463
UNSEQ number: E-01356

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	149,776	2,331	Original loss of tangible property claim reclassified to loss of stock and vehicles. Insufficient evidence to substantiate stock claim. Goods-in-transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of vehicles	7,500	5,214	Vehicles claim adjusted to reflect M.V.V. Table values. See paragraphs 34-41 of the report.
Loss of profits	11,471	2,744	Profits claim adjusted to reflect historical results for a 12 month indemnity period and for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	168,747	10,289	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

[ENGLISH ONLY]

Annex II

Recommended awards for the fourteenth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Merry Duck for Management of Restaurants & Trading in Foodstuffs Company
UNCC claim number: 4004464
UNSEQ number: E-01357

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	65,530	25,327	Original loss of tangible property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation, insufficient evidence of reinstatement and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of stock	45,710	25,254	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 34-41 of the report.
Loss of profits	127,167	57,225	Profits claim adjusted for evidentiary shortcomings. See paragraphs 45-50 of the report.
TOTAL	238,407	107,806	